



# Bulletin

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2008-10B

## DUE DATES

TO: Assessors, Collectors, Finance Directors, Mayors, Selectmen and City/Town Managers

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: August 2008

SUBJECT: Application and Payment Due Dates on Non-business Days

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This *Bulletin* explains the law that applies to tax payments, or abatement or exemption applications, when their statutory due dates fall on non-business days, as will occur in fiscal year 2009.

## DUE DATES

If the due date for any local tax payment, or abatement or exemption application, falls on a **Sunday or legal holiday**, it is automatically extended by law to the next business day. G.L. c. 4, § 9. Where municipal offices are closed on **Saturday**, as determined by the municipality's legislative body, any applications or payments due on a Saturday may also be made on the next business day. G.L. c. 41, § 110A. **A due date falling on any other day is not extended, for any reason, including, the closure of municipal offices for all or part of that day.**

## PROPERTY TAX BILL REQUIREMENTS

The **front of preliminary and actual property tax bills** must display the amounts and due dates of the installment payments under the particular type of billing system used by the community. The **actual** dates the installment payments are due must be shown, as determined by the date the collector actually completes the mailing of the bills. These requirements are explained in the property tax bill [guidelines](#) we issue annually for each billing system. **Where the law extends the due date, then the extended date is the actual due date and it must be printed instead.**

In addition, the **front** of the **actual tax bills** must state the last date abatement applications can be filed with the assessors for the fiscal year. G.L. c. 60, § 3A. Abatement applications are due the same date that the **first actual** installment payment for the year is due. G.L. c. 59, § 59. Therefore, the date printed for the abatement application due date must be the same as the due date printed on the front of the bill for the first actual installment payment. These requirements are also explained in the annual tax bill [guidelines](#).

### OFFICE HOUR NOTICE

In order to assist taxpayers apply for abatements or exemptions or pay bills in a timely manner, assessors and collectors should adjust their ordinary office hours wherever possible. If their offices will be closed for all or part of the applicable due dates, however, they should take appropriate measures to make taxpayers aware when applications or payments may be made in person, and any alternatives available to apply or pay on time. The tax bill guidelines require the collector's office hours to be printed on the bill. Any message section on the bill may also be used to provide the assessors' hours or provide notice of office closures on the due date. Other means may be used to disseminate information about making timely applications or payments as well, including, for example, a tax bill stuffer, the community's website, the local newspaper and the local cable access channel.

Any questions you have about tax billing should be directed to the Division's legal staff at 617-626-2400 or [DLSLAW@dor.state.ma.us](mailto:DLSLAW@dor.state.ma.us).